

ANNE MILGRAM
Attorney General of New Jersey
R.J. Hughes Justice Complex
25 Market Street
P.O. Box 106
Trenton, New Jersey 08625-0106
Attorney for State of New Jersey, Division of Taxation

By: Tracy E. Richardson (TR1366)
Deputy Attorney General
(609) 292-1537

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:) Chapter 11
DELPHI CORPORATION, et al.,) Case No. 05-44481(RDD)
Debtor.) (Jointly Administered)

CERTIFICATION OF SERVICE

Tracy E. Richardson hereby certifies and says:

1. I am employed as a Deputy Attorney General with the
Department of Law and Public Safety, Division of Law.

2. I hereby certify that on September 13, 2007, the
State of New Jersey's Response of No Objection to Debtors'
Twentieth Omnibus Objection to Claims was filed electronically, and
I caused a true copy to be served to the chambers of the Honorable
Robert D. Drain, U.S.B.J., One Bowling Green, Room 632, New York,
NY 10004 via U.S. mail. If the following are not registered
participants for electronic notice, on September 13, 2007 I also
caused a true copy of this response to be served to the following
addressees via U.S. mail:

General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

John W. Butler, Jr., Esq.
John K. Lyons, Esq.
Joseph N. Wharton, Esq.
Attorneys for Debtors
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive
Suite 2100
Chicago, IL 60606

Mark A. Broude, Esq.
Robert J. Rosenberg, Esq.
Attorney for Committee of Unsecured Creditors
Latham & Watkins
885 Third Avenue
New York, NY 10022-4802

Tracy Hope Davis, Esq.
Office of the U.S. Trustee
33 Whitehall Street
21st Floor
New York, NY 10004

ANNE MILGRAM
ATTORNEY GENERAL OF NEW JERSEY

By: /s/ Tracy E. Richardson
Tracy E. Richardson (TR1366)
Deputy Attorney General

Dated: 9-13-07